CONSUMER GRIEVANCE REDRESSAL FORUM

CENTRAL REGION

(Formed under Section 42(5) of the Electricity Act 2003)

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Present	(2) Sn	t.Sheeba. P nt. Jayanthi. S . Biju Varghese	Chairperson 2 nd Member 3 rd Member
Petitioner		M/s. Bharat Petroleum CoprorationLtd.,Cochin – Coimbatore -Karur,Pipeline, Irimpanam Installation, Ernakulam, Pin – 682 309	
Respondent	1)	The Special Officer (Revenue) Kerala State Electricity Board Ltd., Thiruvananthapuram- 4	
	2)	Central), Kerala State Ele	neer (Distribution ectricity Board Ltd., nam,Palarivattom.
No.CGRF-CR/OP Nos.71&72 /2023-24			Date:06.03.2024.

ORDER

Background of the case:

The petitioner, M/s Bharat Petroleum Corporation Limited, engaged in the refining and marketing of petroleum products, maintains two Extra HighTension connections in Irumbanam for the purpose of storing and pumping finished products such as petrol, diesel, and kerosene. One connection, identified by LC No.16/1666, has a connected load of 3743.03 kW and a Contract Demand of 850 kVA. The other connection, LC No.15/3809, has a connected load of 2634 kW and a Contract Demand of 2600 kVA. The petitioner has filed a petition to challenge the tariff classification made by the licensee, which changed the classification from EHT (110kV) Industrial to EHT Commercial. Additionally, they seek to quash the

proceedings initiated against them under Regulation 97 of the Kerala Electricity Supply Code, 2014 tariff.

The petitioner submitted two separate complaints for the two consumer numbers, each with the same request. However, recognizing the similarity in the subject matter of both complaints and with the consent of both the petitioner and the respondent, the Forum has decided to consolidate the complaints for joint hearings and further proceedings.

Version of the Petitioner:-

Bharat Petroleum Corporation Ltd. (BPCL) engaging in refining crude oil and marketing of petroleum products across thecountry has a refinerylocated in Ernakulam, Kerala,namely, 'Kochi Refinery'. Petrol, diesel, kerosene, LPG, ATF etc. are the products from the Kochi Refinery. Apart from the connection of Kochi Refinery, BPCL has two other connections at Irumbanam in which the storage and pumping /evacuation of petroleum products of the Kochi Refinery are being carried out.

The petitioner argues that the premises for storage and pumping has been constructed at Irumbanam, about 4 Km from the Kochi Refinery, with the intention of ensuring optimum utilization of space within the refinery premises and these installations with separate electric connections are integral part of the Refinery.

The connection bearing LC No.16/1666 is used for the purpose of storage tanks which receives finished products from Kochi Refinery. The petitioner claims that receipt, storage, blending (altering), making, and distribution of petroleum products are also being carried out at the premises using this connection.

The other connection which pumps/ evacuates the petroleum productsprocessed at Kochi Refinery and stored at Irimpanam is with LCNo. 15/3809). The mode of pumping/ evacuation of petroleum products are through the Cochin - Coimbatore – Karur Pipeline ('CCKPL'), tanker loading and tank wagon loading.

Originally, these connections were categorized as EHT II (110 kv) industrial. These are operated by the BPCL and an integral part of Kochi Refinery. The petitioner claims that receipt, storage, blending (altering), making, and distribution of petroleum products are also being carried out at the premises using one of these connections. The finished products of Kochi Refinery viz., Petrol (MS), Diesel (HSD), Superior Kerosene Oil (SKO), Aviation Fuel (ATF) etc. are transported from the other connection. Without this units, the operations of the Kochi Refinery would be in a logistical challenge and refinery would be effectively inoperable.

The petitioner claims that more than 65% of evacuation is taken place through CCKPL only. Tanker and tank wagonloading forms only a trivial part of entire product evacuation process at Irimpanam Installation.

The petitioner received a notice on 26.11.2022 from the Dy. Chief Engineer, KSEB, directingthemto clarify the actual nature of activity being undertaken at the Irimpanaminstallation. The petitioner replied to that notice on 20.12.2022 and clarified that the Irimpanam Installation comprises storage facility and functions as the primary source of evacuation of finished products.

On 25.04.2023 a formal notice was issued by the respondent under Regulation 97 of the Kerala Electricity Supply Code,2014 stating that no manufacturing process was beingundergone at the Irimpanam Installation. Relying upon the orders of the Kerala State Electricity Regulatory Commission ('KSERC'), in OA 18/2007 filed by HPCL, the Special Officer (Revenue) noted that the tariff has to be changed to EHT 110kv Commercial with effectfrom 01.08.2018.

BPCL responded to this on 10.05.2023 clarifying that there were no similarities in the activities undertaken by BPCL at Irimpanam Installations and the LPG bottlingplant that was the subject matter of the proceedings before the KSERCin OA 18/2007. BPCL also highlighted that the activities undertakenwere identical to the pumping activities undertaken by Kerala WaterAuthority ('KWA') which was classified as industrial.

KSEBL scheduled a hearing on 23.06.2023 on this matter. At the meeting it was also decided to undertake an inspection at the premises of BPCL.A joint inspection was then conducted on 20.07.2023 by the Distribution and Transmission wings.

Meanwhile, the respondent started to issuetheelectricity bill under commercial category(EHT -Commercial) to the petitioner. The petitioner has received electricity bills under commercial category for the months from September 2023 to December 2023. The petitioner made the payment for these bills under protest as per Regulation 130 and 131 of the Supply Code. Each bill, except the bill for September 2023, shows the balance amount of previous bill, which was left unpaid by the petitioner under protest as arrear. The bill for December 2023 contains the amount Rs. 1,02,06,007.08 as energy bill for November 2023 and Rs 34,11,97,003/- as arrears. The petitioner also specificallyobjectedto the arrears shown in each bill on theground that no explanation was provided nor any clarification given on how these figure were arrived at.

The petitioner points out that both the Units at the Irimpanam Installation require permissions underthe Explosives Act 1884 for their functioning and operation. Section4(h) of the Explosives Act 1884 defines

"manufacturing in relation to an explosive includes the process of (1) dividing the explosive into its component parts or otherwise breaking up or unmaking the explosive, or making fit for use any damaged explosive; and (2) remaking, altering or repairing the explosive."

Therefore, the activities undertaken at the Irimpanam Installations are essentially pumping the explosives (i.e., finished products) which entails dividing into parts or otherwise splitting up or unmarking the explosives.

The petitioner further argues that all pumping activities are classified asindustrial in terms of the Schedule of Tariff and Terms and Conditionsfor Retail Supply of Electricity by Kerala State Electricity BoardLimited and all other

Licensees with effect from 26.06.2022 to31.03.2023 (vide order dated 25.06.2022 in OP No. 11/2022).

The petitioner gives two examples in which their pumping stations are categorized as industrial by Maharashtra State Electricity Distribution Co. Ltd for consumer Nos.077569023230 and 015559020149.

Further, the petitioner cites two cases in which Supreme Court held that "pumping water" falls within the definition of "manufacturing process" under the Factories Act 1948; State of Maharashtra v. SarvaShramikSangh and QaziNoorul, HHH Petrol Pump v. DeputyDirector, ESIC.

The petitioner also argues that even assuming recategorisation is justifiable, it cannot be made retrospective. Regulation 97(4) of the Supply Code states that arrears or excess charges shall be determined on the actual period of reclassification or a period of 12 months, whichever is lesser. Further, as per Section 62(4) of the Electricity Act2003, tariff for consumers cannot be determined or modified more than once in any financial year.

Additional affidavit submitted by the petitioner.

The petitioner refutes the statement of the respondent that the sale of product happens at the premises of the complainant. The complainant only undertakes pumping activities and that are integral to the BPCL-KRL. Pumping stations /activities are undertaken as part of the refinery's activities. Only thing different here is that pumping activities are carried out at a premises apart from the refinery due to space constrains and geographical peculiarity of the state.

The petitioner also contradicts the statement of the respondent that KWA only provides public service and the BPCL operates with profit motive. The petitioner argues that BPCL also transports only products which are essential commodities.

The petitioner argues that any arrear consequent to the proceedings initiated for reclassification under Regulation 97 of the Supply Code, can not be demanded under Regulation 134. It can be demanded only under Regulation 97(4).

The petitioner also argues that the judgment of the Hon'ble Supreme Court in M/s PremCottex v. Uttar HayanaBijli Nigam Ltd &others and the order of Kerala State Electricity Regulatory Commission in petition of M/s Bennet& Coleman Company Ltd.are not the cases dealing with reclassification. So these orders have nothing to do with the present petition before the Forum.

Version of the Respondent (SOR):-

M/s Bharat Petroleum Corporation Limited (LCN – 15/3809& LCN-16/1666) is an Extra High Tension Consumer under the jurisdiction of the Deputy Chief Engineer, Transmission Circle, Kalamassery.One connection, identified by LC No.16/1666, has a connected load of 3743.03 kW and a Contract Demand of 850 kVA. The other connection, LC No.15/3809, has a connected load of 2634 kW and a Contract Demand of 2600 kVA. At the time of availing EHT connection and furnishing EHT agreement, EHT-110 kV industrial tariff was fixed for these connections.

Following an inspection at premises of these connections by Deputy Chief Engineer, Transmission Circle Kalamassery a letter to the petitioner requesting them to clarify the actual nature of activity taken place in the premise at Irimpanam. In reply, the consumer opined that M/s BPCL is engaged primarily in refining and marketing of petroleum products across the country. The petitioner also states that receipt, storage, blending (altering), making,andpipeline used for evacuation of manufactured finished products of Kochi refinery and energy consumption for this are integral part of Kochi Refinary.

On the findings in the inspection that no manufacturing activities are found carried out at the premises of the consumer with this connection and verifying the reply of the petitioner to the letter of Deputy Chief Engineer, Transmission Circle Kalamassery, thetariff has been changed retrospectively from EHT-Industrial to EHT Commercial and the matter was informed the consumer vide letter dated 25.04.2023. Against this, consumer filed objection before the Chief Engineer (Distribution Central).

A hearing was conducted on 23.06.2023 before the Chief Engineer (Distribution Central) following the dispute over the change in the tariff of the consumer. During hearing, Deputy Chief Engineer Transmission Circle opined that activities to be categorized under industrial are not seen at both the premises of BPCL. The activities do not involve any manufacturing process or production of new item from raw materials or any transformation of input raw materials into a new product. Hence the activities do not come under the category of manufacturing. Also, the Senior Manager of BPCL Irimpanam installation confirmed that sale of product is there at Irimpanam installation.

Following the decision taken at the hearing, a joint inspection at the consumer premises (LCN – 15/3809) by the Distribution and Transmission wing was conducted on 20.07.2023. The activities happening in the consumer premises are product evacuations(derivatives of crude oil) through wagons, tankers and long distance interstate pipe lines. 24X7 operations are going on inside the premises. The parent industry M/s BPCL KRL and this pumping unit are around 8 km apart. Huge pipeline connects the parent industry to this unit. Evacuation of final products from M/s BPCL, its storage, delivery and sales are done in these two units and no specific industrial activities are seen. Hence both the units of BPCL were categorized to commercial tariff. Based on this, the bills from September 2023 onwards were issued to the consumer after changing the tariff to EHT 110kV commercial. Also, the bills issued to the consumer from 01.05.2013 to 15.08.2014 were revised in non-industrial tariff and the bills from 16.08.2014 to 31.07.2023 were revised in commercial tariff. The bill for the month of November 2023 and December 2023 were given to the consumer including the arrear amount due to revision. An arrear demand notice also was issued to the consumer on 27.12.2023 amounting to Rs.34,09,90,859/-.

A close reading of sub regulation(1) of Regulation 97 of the code revealed that the regulation is mainly applicable for wrongly classified consumers and the same is also applicable to the petitioner. Also Regulation 97 of the Supply code empowers the licensee to suo-moto reclassify the consumer category in accordance with the activities carried out in the premise and as per the tariff order in force.

The respondent sets forth in the reply the following grounds relying on which the tariff of the petitioner has been changed to commercial category.

- 1. Categorization of EHT Industrial and EHT Non-Industrial had been started from the Tariff Revision Order dated 01.05.2013 itself. Then from 16.08.2014 onwards, EHT Non-Industrial has been categorized as EHT Commercial. So these connections were recategorized to EHT Commercial with effect from 01.05.2013. This was clarified as per the order dated 01.08.2018 of the Hon'ble Kerala State Electricity Regulatory Commission in OA No. 18/2017 between Hindustan Petroleum Corporation Limited and K.S.E.B Limited. In this case, the State Commission has differentiated between the units which use electricity for extracting oil from seeds which is a manufacturing activity and those units which are only engaged in packing of oil brought from outside which has been considered as commercial activity.
- 2. Secondly, each State Commission is empowered to decide the retail supply tariff and categorization of consumers for its State. It is not binding for the State Commission to follow the categorization of consumers for tariff purpose decided by the Regulatory Commissions of other States.
- 3. APTEL has already upheld that the categorization under Factories Act or any other Acts does not mandate the Commission to categorize the tariff.
- 4. Here in this case, the end objective of these supplies are to store and deliver petroleum products in to pipelines to customers as per the contract for off take with them, ie the marketing of petroleum products. Thus, for marketing a commodity, the most appropriate category is commercial.

Additional statement of facts by the Respondent.

Additionally, the respondent says that tariff reclassification to commercial tariff has been made on the basis of provision in Regulation 97 of the Kerala Electricity Supply Code, 2014. On verification of tariff orders, it is revealed that non-industrial /commercial tariff is applicable from the date of 01.05.2013 onwards. So it is understood that a mistake was happened in the billing during this period and resultant undercharging of energy charges. Then a demand notices were issued to the petitioner as per Regulation 134(1) of the Kerala Electricity Supply Code, 2014 for Rs.34,09,90,859/- and Rs.7,74,63150/- respectively to LCN 15/3809 and LCN 16/1666.

The respondent in support of their demand, brings forth the judgment of Hon'ble Supreme Court of India in Civil Appeal No.7235 of 2009(M/s PremCottex Vs. Uttar Haryana Bijli Nigam Limited and others) in which right of licensee to demand and recover the due amount from the consumer has been unambiguously upheld. The respondent also argues that in line with this judgment, the Kerala State Electricity Regulatory Commission has passed its order in the complaint of M/s Bennet& Coleman Company Ltd against the short assessment bill issued by KSEBL.

Analysis and findings:

The first hearing was conducted at the chamber of the Chairperson, Consumer Grievance Redressal Forum, Ernakulam on 01.02.2024. The Forum afforded an opportunity to hear the Petitioner and the Respondent. Both the petitioner and the respondent were present for hearings. According to the request of the representative of the petitioner to postpone the hearing as they had received the statement of facts on the day of hearing only, this Forum decided to conduct a second hearing on20.02.2024. In the second hearing, as per request of both the respondent and the petitioner, the Forum allowed one week time to submit additional arguments. Having examined the petition in detail and the statement of facts of the respondent, considering all the facts and circumstances in detail and perusing all the documents of both sides, the Forum comes to the following observations, conclusions and decisions thereof.

The petitioner, M/s Bharat Petroleum Corporation Limited (M/s BPCL), engaged in refining and marketing petroleum products, has constructed two separate units at 'Irimpanam'. The first unit is used for storing finished petroleum products processed at the Kochi refinery, while the second unit pumps and evacuates petroleum products such as diesel, kerosene, and petrol to upcountry locations at Coimbatore &Karur BPCL Terminals. Each unit maintains Extra High Tension (EHT) electricity connections under the jurisdiction of the Deputy Chief Engineer, Transmission Circle, Kalamassery. The storage unit bearing Consumer Number: LC No.16/1666, has a connected load of 3743.03 kW and a Contract Demand of 850 kVA. The unit used for pumping bearing Consumer No: LC No.15/3809, has a connected load of 2634 kW and a Contract Demand of 2600 kVA.

Initially, both connections were assigned the EHT 110KV Industrial tariff. However, after an inspection conducted by the Deputy Chief Engineer, Transmission Circle Kalamassery, it was found that no manufacturing activities were being carried out on the premises. Consequently, the tariff for both connections was changed to EHT 110 kV Commercial according to Regulation 97 of the Kerala Electricity Supply Code, 2014 which described below:

Regulation 97.Suomotu reclassification of consumer category by the licensee.-

- "(1) If it is found that aconsumer has been wrongly classified in a particular category or the purpose of supply asmentioned in the agreement has changed or the consumption of power has exceeded the limit of that category as per the tariff order of the Commission or the category has changed consequent to a revision of tariff order, the licensee may suomoture classify the consumer underappropriate category.
- (2) The consumer shall be informed of the proposed reclassification through a notice with anotice period of thirty days to file objections, if any.
- (3) The licensee after due consideration of the reply of the consumer, if any, may reclassify the consumer appropriately.

- (4) Arrear or excess charges shall be determined based on the actual period of re classification a period of twelve months whichever is lesser.
- (5) Twelve monthly installments for the payment of the arrear charges determined under subregulation (4) above may be allowed on the request of the consumer without interest."

As a result, short assessment bills amounting to Rs.7,74,63,150/- and Rs.34,09,90,859/- were issued to the Consumer Number LCN 16/1666 and the Consumer Number LCN 15/3809 respectively with effect from 01.05.2013according to Regulation 134 (1) of the Kerala Electricity Supply Code, 2014 which narrated below:

Regulation 134. Under charged bills and over charged bills.- "(1) If the licensee establishes either by reviewor otherwise, that it has undercharged the consumer, the licensee may recover the amount soundercharged from the consumer by issuing a bill and in such cases at least thirty days shall begiven to the consumer for making payment of the bill."

During the hearing, the petitioner stated that the licensee issued a notice dated 25.04.2023 stating that no manufacturing process was being undergone at Irimpanam installations and the tariff of the petitioner's installations at Irimpanam were changed to EHT Commercial from EHT Industrial relying on the orders of the Kerala State Electricity Regulatory Commission (KSERC) in OA NO. 18/2007 filed by the M/s Hindustan Petroleum Corporation Limited (M/s HPCL).

The petitioner informed that without the installations at Irimpanam, operations at their Kochi Refinery would face logistical challenges and be effectively inoperable. They argued that the installations at Irimpanam are integral to their Kochi Refinery operations, and production at the refinery would be seriously hampered without functioning storage and pumping facilities. The petitioner also stated that only 13.50% of evacuation activities at their storage unit located in Irimpanam (LC No: 16/1666) are commercial in nature, while no commercial activities are undertaken at the other premises used for pumping petroleum products. Hence the petitioner

stated that as the installations located in Irimpanam were an integral to their Kochi Refinery, operations, the tariff applicable to their Kochi Refinery (EHT Industrial) is applicable to their inatallations located in Irimpanam.

Regarding the short assessment bill ,the petitioner states that the regulations used in preparing the short assessment bill and in changing the tariff are not the same. The licensee changed the tariff and issued a notice using the provisions of Regulation 97 of the Kerala Electricity Supply Code, 2014 but the licensee has issued short assessment bill using the provisions in the Regulation 134 of the same Code for the escaped revenue from 01.05.2013 onwards. The petitioner further argued that if the licensee changed their tariff using the provisions of the Regulation 97, the sub-regulation 4 of the same regulation allows the licensee to charge the arrear from a consumer for a maximum period of one year only.

Based on these arguments, the petitioner prayed for the following reliefs before the Forum:

- 1. To revert the tariff change made by the licensee of theirfrom EHT Industrial to EHT Commercial.
- 2. To quash all proceedings initiated under Regulation 97 of the Kerala Electricity Supply Code, 2014 (KESC, 2014), and invalidate all bills issued by the licensee based on this.
- 3. To set aside the short assessment bills issued under Regulation 134 (1) of the KESC, 2014, after initiating a Suomoto reclassification process by the respondent, as per Regulation 97 of the KESC, 2014.

The respondent argues that no manufacturing activities take place at the petitioner's premises in Irumpanam, which are located 8 kilometers away from the Kochi Refinery and have separate EHT connections. Therefore, these connections cannot be considered part of the Kochi Refinery. The tariff for these connections should be determined solely based on the activities carried out at the premises and cannot be seen as an extension of the parent industrial activity.

Additionally, the respondent points out that the Kerala State Electricity Regulatory Commission (KSERC) has emphasized in its order OA No. 18/2017 that tariff categorization is based on the socio-economic situation of the state, not on definitions provided in other acts. Furthermore, the KSERC differentiated between units using electricity for manufacturing activities like oil extraction from seeds and those engaged only in packing oil brought from outside, considering the latter as commercial activity.

Regarding the short assessment bill served to the petitioner under Regulation 134 (1) of the Kerala Electricity Supply Code, 2014, the respondent cites the judgment of the Hon'ble Supreme Court of India in Civil Appeal No.7235 of 2009 (M/s PremCottex Vs. Uttar Haryana Bijli Nigam Limited and others), which upheld the licensee's right to demand and recover escaped assessments from consumers. The respondent also mentions the KSERC's order in the complaint of M/s Bennet& Coleman Company Ltd, supporting the right of the licensee to recover amounts due from consumers. The Hon'bleKSERC in its Tariff order No.OP 2 of 2013 dated 30.04.2013, categorization of EHT Industrial and EHT Non-Industrial had been started and then, from 16.08.2014 onwards, as per Tariff order dated 14-08-2014 in OP No.9 of 2014, EHT Non-Industrial has been categorized as EHT Commercial.

After examining the facts, arguments, and relevant regulations, this Forum considered whether the tariff change made by the licensee is justified. Both premises owned by M/s BPCL have EHT electricity connections, and neither engages in manufacturing processes. The dispute focus on whether the activities in these premises are industrial or commercial. The electricity is used for storage and local sale of petroleum products in one premise and for pumping petroleum products to upcountry locations in another. As per prevailing tariff orders, activities like petrol/diesel/LPG/CNG bunks and filtering, packing, and other associated activities of oil brought from outside fall under the commercial tariff. Therefore, the tariff reclassification by the licensee, corrected from the previous misclassification, is deemed justified under Regulation 97 of the Kerala Electricity Supply Code, 2014.

This Forum also addressed the petitioner's third prayer regarding whether the respondent is justified in conducting a short assessment under Regulation 134 (1) of the Kerala Electricity Supply Code, 2014, subsequent to initiating the process of Suomoto tariff reclassification under Regulation 97 of the same code. It was noted that based on prevailing tariff orders from 01.05.2013 to 15.08.2014, the assigned tariff was EHT-Non-Industrial, followed by EHT Commercial. Consequently, the misclassification led to a loss for the licensee.

Referring to the judgment in Civil Appeal No.7235 of 2009 (M/s PremCottex Vs. Uttar Haryana Bijli Nigam Limited and others), the Hon'ble Supreme Court of India clearly affirmed the licensee's right to demand and recover escaped assessments from consumers. Therefore, the licensee's action to demand and recover the escaped assessment from the petitioner in accordance with Regulation 134 (1) of the Kerala Electricity Supply Code, 2014, is deemed appropriate.

DECISION:

Considering the above facts and circumstances, the Forum issues the following orders: -

- 1. The tariff change made by the licensee from EHT Industrial to EHT Commercial for both the premises is deemed appropriate.
- 2. The petitioner is liable to pay the short assessment bill issued by the licensee.
- 3. No cost ordered

The petitioner is at liberty to file appeal before the State Electricity Ombudsman, D.H. Road, Off shore Road Junction, Near Gandhi Square, Ernakulam, Pin – 682 016 (Ph: 0484-2346488), Mobile No. 8714356488) within 30 days of receipt of this order, if not satisfied with this decision.

Dated this 6th day of March 2024.

Sd/- Sd/-

Sri.Biju Varghese Smt. Jayanthi.S Smt. Sheeba. P

3rdMember 2nd Member (CHAIRPERSON)

CGRF, Ernakulam CGRF-CR, Ekm CGRF-CR, Ernakulam

Endt. On CGRF-CR/OP No.71/2023-24 Dated Delivered to:-

M/s. Bharat Petroleum Coproration Ltd., Cochin – Coimbatore Karur, Pipeline Irimpanam Installation, Ernakulam, Pin – 682 309 Sd/-

> CHAIRPERSON (DEPUTY CHIEF ENGINEER) CGRF-CR, KALAMASSERRY

Copy submitted to: 1)The Secretary, KSEBL, VydhyuthiBhavanam, Pattom, Thiruvananthapuram.

2)The Secretary, Kerala State Regulatory Commission, KPFC Bhavanam, C.V Raman Pillai Road, Vellayambalam, Thiruvananthapuram.

Copy to: 1) The Chief Engineer (Distribution Central) ,Kerala State Electricity Board Ltd.,
VydyuthiBhavanam,Palarivattom.

2)TheSpecial Officer (Revenue), Kerala State Electricity Board Ltd., VydhyuthiBhavanam,Thiruvananthapuram.